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Attorneys for Manufacturers & Traders Trust Company as
 Successor Indenture Trustee for the 7.75% Contingent
 Convertible Notes Due 2015 issued by Calpine Corporation

**UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF NEW YORK**

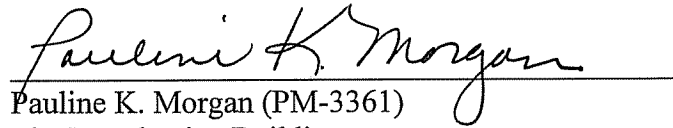
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In re:	:	Chapter 11
	:	
CALPINE CORPORATION, <u>et al.</u> ,	:	Case No. 05-60200 (BRL)
	:	
Debtors.	:	
-----X		
MANUFACTURERS & TRADERS TRUST	:	
COMPANY, AS SUCCESSOR INDENTURE	:	
TRUSTEE FOR THE 7.75% CONVERTIBLE,	:	
NOTES,	:	
	:	
Appellant,	:	
	:	
-against-	:	Civil Case No. 07-CV-7867 (JGK)
	:	(Consolidation with Civil Case Nos.
CALPINE CORPORATION AND ITS	:	07-CV-7830, 07-CV-7831 and
AFFILIATED DEBTORS AND DEBTORS	:	07-CV-7832 pending)
IN POSSESSION, OFFICIAL COMMITTEE	:	
OF UNSECURED CREDITORS OF	:	
CALPINE CORPORATION, OFFICIAL	:	
COMMITTEE OF EQUITY SECURITY	:	
HOLDERS,	:	
	:	
Appellees.	:	
-----X		

RULE 7.1 STATEMENT

Pursuant to Federal Rule of Civil Procedure 7.1, the undersigned counsel for Manufactures & Traders Trust Company (a private non-governmental party) a/k/a M&T Bank ("M&T"), as Successor Indenture Trustee for the 7.75% Contingent Convertible Notes Due 2015 issued by Calpine Corporation, certifies that M&T is a wholly owned subsidiary of M & T Bank Corporation, a publicly traded company. As of December 31, 2006, Allied Irish Bank, p.l.c., held and, upon information and belief, holds currently more than 10% of the issued and outstanding shares of M & T Bank Corporation. This statement will be supplemented to the extent a change is required or additional information becomes known to the undersigned.

Dated: August 21, 2007
Wilmington, Delaware

YOUNG CONAWAY STARGATT & TAYLOR LLP



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